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DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Parts 1 and 602

[TD 9590]

RIN 1545-BJ82

Health Insurance Premium Tax Credit

Correction

In rule document 2012-12421 appearing on pages 30377-30400 in the issue of Wednesday, May 23, 2012, make the following corrections:

1. On page 30385, in the third column, in the third line, “Washington, DC All” should read “Washington DC. All”.

§1.36B-4 [Corrected]

2. On page 30399, in the second column, in §1.36B-4(b)(6), in Example 9, in the last two lines of paragraph (ii), the equation in parentheses should read “ $(\$60,000 \times .095)$ ”.

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